

IDAHO FUELS USE REPORT

. M W

PLEASE
PRINT
OR
TYPE

Name	Assumed Business Name (DBA)		
Address	Social Security Number		
City, State and Zip Code	Federal Employer Identification Number		

Section I. FILING PERIOD Beginning _____, _____, and ending _____
If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.

Section II. BUSINESS ACTIVITIES

Mark each box below that describes the business activities of your company.

- | | | |
|---|--|---|
| 1. <input type="checkbox"/> Farming | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course |
| 2. <input type="checkbox"/> Logging | 7. <input type="checkbox"/> Well drilling | 12. <input type="checkbox"/> Outfitter |
| 3. <input type="checkbox"/> Construction | 8. <input type="checkbox"/> Equipment rental/leasing | 13. <input type="checkbox"/> Mining |
| 4. <input type="checkbox"/> Trucking | 9. <input type="checkbox"/> Concrete/asphalt/gravel | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating | |

Section III. NONTAXABLE USE

Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

TAX-PAID SPECIAL FUELS (diesel, propane, or natural gas) used in

1. ☐ Stationary engines
2. ☐ Unlicensed equipment (list) _____
3. ☐ Refrigeration unit with separate tank
4. ☐ Intrastate motor vehicles off-highway miles (attach Form 75-IMV)
5. ☐ IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)
6. ☐ Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)
7. ☐ Federal, state, and local government motor vehicles
8. ☐ Aircraft (see instructions)
9. ☐ Other (describe) _____

*TAX-PAID GASOLINE used in

10. ☐ Stationary engines
11. ☐ Unlicensed equipment (list) _____
12. ☐ Refrigeration unit with separate tank.
13. ☐ IFTA auxiliary engine allowance (attach Form 75-IC)
14. ☐ Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)
15. ☐ Aircraft (see instructions)
16. ☐ Commercial motor boat
17. ☐ Other (describe) _____

* GASOLINE used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

Section IV. TOTAL REFUND OR TAX DUE

Complete Section V, VI, and VII on page 2 before completing this section.

1. Gasoline tax refund from page 2, Section V, line 4	\$
2. Special fuels tax refund from page 2, Section V, line 5	
3. Gasoline tax due from page 2, Section VI, line 4	
4. Special fuels tax due from page 2, Section VI, line 5	
5. Use tax due from page 2, Section VII, line 8	
6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.	\$
7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.	\$

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.
Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

SIGN HERE	Authorized signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076

Section V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Nontaxable gallons (whole gallons)							
2. Tax rate25	.055	.045	.25	.181	.197	
3. Fuels tax refund							
4. Gasoline tax refund. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 1.							
5. Special fuels tax refund. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 2.							

Section VI. FUELS TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Taxable gallons (whole gallons)							
2. Tax rate25	.055	.045	.25	.181	.197	
3. Fuels tax due							
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3.							
5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4.							

Section VII. USE TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 1 on which use tax is due.							
2. Average price per gallon							
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon							
5. The base cost per gallon (line 2 less 3 & 4).							
6. Total amount subject to use tax (multiply line 1 by line 5)							
7. Use tax due (multiply line 6 by \$.05)							
8. Total use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.							